App F IX-4

Previous References
286-20-1 2
261-32-1, 4,
12-31, 117, 121
11-24, 1 1 2

~~*Later References*~~ 1-3
261-32, 243
48-21, 1-6 1 8
BM 158 36 1-2

1932-33 (Mf)

File No. 261-32

Serial Nos. 526

PRESERVED

General and Revenue Secretariat.

Serial Nos 2

Part B for November 1933

SUBJECT.

Municipal tax due on Sawar and Barr Lines at Mysore

To the Comptroller to Govt
No L 3528 dy 20th Nov: 1933
States that there is no special exemption allowed in the case of Govt buildings used by the Military Depts in

Ey 4.33

Bangalore, dated 15th August 1933

890
L

M. VENKATESA IYENGAR, Esq., M.A.
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore

To

The Chief Secretary to the Government of Mysore,
Bangalore

SECTT. 5 AUG 1933 I.I.G. BRANCH.

Sir,

5929

With reference to your letter No.L.456-Ml.261-32-3 dated 15-7-33 re the Municipal Tax due on Sawar and Barr Lines at Mysore, I have the honour to state that orders of Government are solicited regarding residential buildings specifically of the Military Department because Note 3 of Rule 28 of the Mysore Municipal Manual exempts Sawar and Barr Lines from payment of Municipal Tax and this rule was not referred to in the dance ending with your unofficial Memo No. 250-32 dated 20-6-33 and this office reply thereto No.595A.II. dated 28-6-33 and as the rule might have been based on special consideration applicable to the Military, I request the favour of early orders as the bills of the Mysore Municipality for Rs.1202-6-6 are still pending adjustment.

I also enclose herein a copy of letter No. 1085 dated 15th Aug 1933 addressed to the Chief Commandant regarding certain special charges towards conservancy, street lights, maintenance of roads, water charges &c incurred in the Military Department, requires consideration whether these charges may not be further reduced if payment of tax to the Municipality is considered necessary

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Comptroller.

submitted for orders with reference to the Financial and Law depts. may the consulted if approved

23/8/33 AW 2 Please put up the file containing the order in accordance with which note 3 to Rule 28 of the Municipal Manual was introduced AW 26/8

	Serial No	
	3	The exact file leading to the Go under which note 3 to Sch 2 of the M A Act was inserted is not traceable. Perhaps the insertion might have been made under the straight of Go no G 24027-39 Rly 2-8-6-20-2 of 8.7.42 Simla, Submitted with reference to Para
S		83 1.9.33 AM 4 Please particulars of file relating to Circular letter no 7331-73 of 31-3-1927 & also MC file 12-31-124
		AM 7/9
	5	municipal file 12-31-124 is part of file leading to circular letter no 7331-73, has been put up for reference in another connection and is not readily available A copy of the circular is however put up
file is put up D 2/9/19		83 9 9 33 AM 6 Paras 14 to 19 of the notes on MC file 261-32 explain the position in regard to the exemption of Govt buildings used for residential purposes
		7 The Comptroller's attention has been drawn to Circular letter no 7331-73 of 31 3 1927 & (to the has been prompted to) Sec 59 of the Mun Reg 1906 referred to wherein it is of general application
		8 The Comptroller states that the rule exempting Sawar & Bar dues from payment of municipal tax might have been based on special consideration applicable to Military & wants specific orders regarding the payment of the bills of the Municipality (landlords) This Branch is not aware of any special circumstances which would exclude the operation of the provision in the MC Regn of the

NOTL—Contn Sheet

1867 pf 33

1265

File No | of 193 | General and Revenue Secretariat

Circular letter of 1879 in the case of the Meerut Dept.
— — — of — for favour of remarks — —
— — — of Mr (Rly) — — — 1879
with Compts

1265

48-21-8

Subst
(1) Note (3) to Rule (8) of the Mil Accounts Code lays down that Sowars & Syces who are exempted from municipal taxes — the authority for the insertion of this — cl appears to be G of 8-6-21 (Flag S). Hence the general instructions (Flag A) issued to Heads of Depts, (under proviso (a) to Section 59 of the Mil Reg) to make provision for payment of Mil taxes on residential quarters, does not seem to apply to Sowars & Syces who

also — mily 11-24 dtd 1-2 to be put up by G. (Add ref to this)

Since 1879

L-S of Bx) (1) 21/9/33

mily file 11-24 & 1 M and mil 118-26-31-3 are 11 to be put up

23 22/9 AM to Subsidiary (replace 9)

Subd for ords.

13 Chief Secy) AM 25/9

14 For favour of remarks

15 Flag G Mil Compts

27/9 AM

Jf 897 29/9/33

16 The Law Deptt may be consulted in the first instance

AM 6.10.33

RB 7/10

MK

AM

Serial No

17) The G.O of 8th June 1921 is based on the opinion of the then Govt Advocate, the late Mr. Doraiswamidyer which was in its turn based on the law as it then was under the M' Regn of 1906, before it was amended by Reg IV of 1926. Now under the law it is clear that Govt buildings are not exempt from M' taxes, if they are used for residential purposes. The circular of 31st March 1927 therefore supersedes the G O of 8th June 1921 The law creates no special exemption in cases of govt buildings used by the Military Deptt & they are therefore liable for M' taxes if they are used for residential purposes -

137 Law

Asst Secy L&G with Comptr

Jun' Secy

H 1126/28-10-33

I agree with the opinion of the Assistant Secretary, Law Department, that the Circular of 31st March 1927 supersedes the Government Order of 8th June 1921

If the Military department have been incurring any expenditure which is ordinarily to be borne by the Municipality, action may be taken to recover the amount from the Municipality

Note—Contn Sheet

WD 70—GBPM—60 000—13 8-31

Draft reply to Comptroller

L890
L17-33

Our File No 261 of 1932

General and Revenue Secretariat

Submitted with a draft for approval

2/11/33

(Chief Secy)

8/11

RS
10/11

CHIEF SECRETARY
8 NOV. 1933

Issue
10/11

Issued vide No 3528 dt 20/11/33 to exempt 6 Govt states that under the law in force Govt buildings are not exempt from payment of rates if they are used for oriental purposes

RS
21/11

(5) It is also learnt that the roads and conservancy lanes on these areas are maintained at the cost of Government and debited to 31 Army 11 Military Works Repairs;

(6) When such special charges relating to these buildings are met by the Military Department it requires consideration of the Municipal tax has also to be paid or if a suitable reduction in the charges of the Military Department couldnot be effected.

I have the honour to be,
Sir,
your most obedient servant,

(Sd) M A Rangachar

CSS

Deputy Comptroller.

'Copy'

Mksangabhagyar
Deputy Comptroller

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No 108/TADB I

Bangalore, dated 15th August 1933

From

M VENKATESA IYENGAR, Esq., MA
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore

To

The Chief Commandant,
Mysore State Troops,
Bangalore.

Sir,

In returning herewith a bill of the Mysore City Municipality for Rs 1202-6-6 towards payment of Municipal tax on Sawar and Barr Lines at Mysore, I have the honour to state as follows:-

(a) A copy of letter No. L 456/Ml. 261-32-3 dated 15-7-33 received from the Chief Secretary to Government and this office reply thereto are enclosed herein for your information.

(b) The following special charges are incurred in your Department towards conservancy, ~~and~~ water and lighting charges:-

(1) Full quantity of water consumed by the Mysore Horse through the fountains maintained in lanes is ~~paid~~ paid for and a sum of Rs 40 to 50 per mensem is debited to Government in accordance with monthly bills received from the Mysore City Municipality.

(2) In respect of the street lights installed in the lanes a sum of Rs 43-2-0 per mensum being the Royalty due on 23 lights is paid to the Electrical Department in addition to the general lighting tax included in the Municipal tax on the Mysore Horse Lines claimed by the Mysore City Municipality vide Government Order No. C 8190-1 Mly. 216-25-2 dated 7-4-1926 Fl. Con 5937 dated 12-4-26.

(3) A separate conservancy staff at a cost of Rs 125 per mensum is maintained to conserve the quarters and lanes of the Mysore Horse and debited to Government.

(4) Charges amounting to Rs 13-2-0 and Rs 94/- per mensum respectively on account of Royalty due on 7 street lights installed and the conservancy staff employed are borne by Government on account of the Barr Sepoys quarters at Mysore.

G. R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

390

Dp L.3528/ See nil 261-3

To sg 20.11.33 nil 6

The Comptroller to the Govt of Singapore

Sir

With reference to your letter no. B I 107 dated 15/8/33 Soliciting orders regarding the payment of certain municipal taxes due on Sanan Bund Boulies at Singapore, and stating that Rule 3 (1) (a) (iii) exempts Sanan and Bund buildings from payment of the tax, I am directed to state that under the law now in force Govt buildings are not exempt from payment of the taxes if they are used for residential purposes. The enactment of 31/31 27 supersedes all previous orders, arrangements on the subject and the law now in force makes no special exemption allowed in the case of Govt

5/10/33

WD 0255—GPR—10,000 - 23 8 32

buildings used by the Military
which
Pet., and they are therefore liable
to rates if they are used for
residential purposes.

2. The Military Dept — as stated in your letter —
have been incurring any
expenditure in respect of the said buildings.
which is ordinarily
to be borne by the Municipality,
section may be taken to recover
the charges incurred from the Municipality
I have etc

RB
16/11

Copy to Govt Bombay
AH
for

Copy to Govt Bombay returning
the papers relating to

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 3522/ ml 261-32-6 *Dated, Bangalore,* 17th November 1933.

From

The Chief Secretary to the Government of His Highness the Maharaja of Mysore

To

The Comptroller to the Government of Mysore,

Bangalore.

Sir,

With reference to your letter No.B.I 107 dated 15th August 1933 soliciting orders regarding the payment of municipal taxes due on Sawar and Barr Lines at Mysore, and stating that note 3 of rule 28 of the Municipal Account Manual exempts Sawar and Barr lines from payment of Municipal tax, I am directed to state that under the law now in force Government buildings are not exempt from payment of municipal taxes if they are used for residential purposes. The circular of 31st March 1927 supersedes all previous orders on the subject and there is no special exemption allowed in the case of Government buildings used by the Military Department which are therefore liable for municipal taxes if they are used for residential purposes.

If as stated in your letter, the Military Department have been incurring any expenditure in respect of the said buildings which is ordinarily to be borne by the Municipality, action may be taken to recover the charges incurred from the municipality.

I have the honour to be,

Sir,

Your most obedient servant,

For Chief Secretary to Government.

83

mk.3